claims.

COMBINATION DECLARATION & POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name. I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled

COSMETIC OR DERMATOLOGICAL OIL/WATER EMULSIONS WITH REDUCED LIPID CONTENT

the	e specification of which was filed onAugust 11, 2000	
as	Application Serial No. 09/622,090 and	
Ιb	nereby state that I have reviewed and understand the contents of the above identified specification, in	ncluding the

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37. Code of Federal Regulations \$1.56(a).

Ihereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Appli	Priority Claime		
198 05 918.3 (Number)	Germany (Country)	13 February 1998 (Day/Month/Yr. Filed)	X yes _ no
(Number)	(Country)	(Day/Month/Yr. Filed)	_yes _no

Ihereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty of disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

(Application Serial No.)	(Filing Date)	(Status) (patented,pending,abandoned)
(Application Serial No.)	(Filing Date)	(Status) (patented,pending,abandoned)

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punished by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

Kurt G. Briscoe, Reg. No. 33,141; William C. Gerstenzang, Reg. No. 27,552; Lorimer P. Brooks, Reg. No. 15,155; Bruse Londa, Reg. No. 33,513; Victoria M. Malia, Reg. No. 39,359; and Stephen G. Ryan, Reg. No. 39,015 all of 220 East 42nd Street, 30nd Floor, New York, New York 10017; William R. Robinson, Reg. No. 27,224 of 721 Route 202-206 Bridgewater, New Jersey 08807; Davy E. Zoneraich, Reg. No. 37,267, Mark A. Montana, Reg. No. 44,948 and Robert A. Hyde, Reg. No. 46,354, of 721 Route 202-206, Bridgewater, New Jersey 08807, my attorneys with full power of substitution and revocation.

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